

**SEMICONDUCTOR DEVICE HAVING A FLASH MEMORY CELL AND
FABRICATION METHOD THEREOF**

5 Abstract of the Disclosure

10 In a non-volatile semiconductor memory device and a fabrication
method thereof, a charge storage layer is formed on a substrate. A control gate
layer is formed on the charge storage layer. A gate mask having a spacer-shape
is formed on the control gate layer. The charge storage layer and the control
gate layer are removed using the gate mask as protection to form a control gate
and a charge storage region.

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